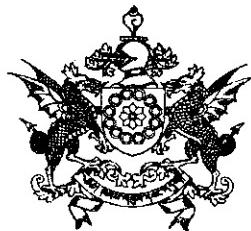


# **SIKKIM**



## **GOVERNMENT**

## **GAZETTE**

### **EXTRAORDINARY PUBLISHED BY AUTHORITY**

**Gangtok****Friday 10<sup>th</sup> February, 2023****No. 50**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 03/2022-GST/SIKKIM****Date: 31<sup>st</sup> March, 2022**

#### **NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 23 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Finance Department, No.10/2019-State Tax, datedt he 7<sup>th</sup> March, 2019, namely:-

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

|     |          |   |
|-----|----------|---|
| "4. | 6815     | Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks |
| 5.  | 69010010 | Bricks of fossil meals or similar siliceous earths  |
| 6.  | 69041000 | Building bricks   |
| 7.  | 69051000 | Earthen or roofing tiles".  |

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

